COMBINED DECLARATION AND POWER OF ATTORNEY FOR UNITED STATES PATENT APPLICATION

As a below named inventors, We hereby declare that:

Our residence, post office address and citizenship are as stated near my name below.

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled:

SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING THEREOF

which is descr	ibed ar	nd cla	ime	d in the	spe	cificati	on (of which	:		
	is atta	ached	her	eto; atto	rney	docke	et ni	umber _		······•	
<u>X</u>	was :	filed	on							Application Applicat	
					and	was a				_, if applicat	

We hereby state that I have reviewed and understand the contents of the aboveidentified specification, including the claims, as amended by any amendment specifically referred to above.

We do not know and do not believe my invention was known or used by others in the United States of America, or patented or described in a printed publication in any country before my invention thereof.

We do not know and do not believe my invention was patented or described in a printed publication in any country or in public use or on sale in the United States of America, more than one year prior to this application.

We acknowledge my duty to disclose information of which is material to patentability and to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56.

We hereby claim that no application for patent or inventor's certificate on this invention has been filed in any foreign country or in the United States of America prior to this application by me or my legal representatives or assigns except as follows:

PRIORITY CLAIM

We hereby claim foreign priority benefits under Title 35, United States Code, §119(a)-(d) or (f), or § 365(b) of the foreign application(s) for patent, inventor's certificate(s), or § 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below any foreign application(s) for patent, inventor's certificate(s), or any PCT international application having a filing date before that of the application of which priority is claimed.

is claimed.				-
no such appl	ications have	been filed.		
X such applica	tions have be	en filed as follows:		
PRIOR FOREIGN APPLICATION NUMBER(S)	COUNTRY	FOREIGN FILING DATE	PRIORITY CLAIMED	CERTFIED COPY ATTACHED
JP 2004 - 079597	Japan	March 19, 2004	Yes X_No_	Yes No <u>X</u>
We hereby claim p §119(e) of any United Stat		l all the benefits und l application(s).	der Title 35, Uni	ted States Code,
X no such app	lications have	e been filed.		
such applica	tions have be	en filed as follows:		
APPLICATION NUMBER		DATE OF FILING month, day, year)		

We hereby claim priority to and all the benefits under Title 35, United States Code, §120 of any United States application(s) listed below. If the above identified application is a continuation-in-part application, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56, which became available between the filing date of the prior application and the national or PCT international filing date of this continuation-in-part application.

X no such applications have been filed.								
such applications have been filed as follows:								
APPLICATION	DATE OF FILING	STATUS						
NUMBER	(month day year)	(patented pending abandoned)						

POWER OF ATTORNEY

As named inventors, we hereby appoint the attorneys and/or agent(s) associated with the below Customer Number to prosecute this application and transact all business in the Patent and Trademark Office connected therewith with full power of substitution and revocation.

CUSTOMER NUMBER: 27305

Please address all correspondence and telephone calls to:

DAVID M. LAPRAIRIE, ESQ. HOWARD & HOWARD ATTORNEYS, P.C.

The Pinehurst Office Center, Suite 101 39400 Woodward Avenue, Suite 101 Bloomfield Hills, Michigan 48304-5151 (248) 645-1483

DECLARATION

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Dated: 29 A	equet, 2006	Yoshitsugu MORITA	Morita
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Dated: 29 Angu	st, 2006	Katsutoshi MINE	Pline

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